ABSTRACT.

A support salt for a cell comprising a compound represented by the following formula (I) or (II):

$$(NPA_2)_3$$
 ···· (I)

$$A_3^1P=N-P(=O)A_2^1 \cdots (II)$$

(in the formulae (I) and (II), A¹ is independently NRLi or F, and at least one of A¹s is NRLi, and R is a monovalent substituent) has an effect of suppressing combustion, and a non-aqueous electrolyte cell and a polymer cell using such a support salt considerably reduce the risk of ignition-fire and are high in the safety.